



STATE OF CONNECTICUT
TEACHERS' RETIREMENT BOARD
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"An Affirmative Action/Equal Opportunity Employer"
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Leave of Absence - Frequently Asked Employer Questions

What is a formal leave of absence?

A formal leave of absence is an approved absence from service with or without pay that is formally granted by a Local School District to a teacher. Generally, most leaves of absence are without pay, although a Board of Education may, at its discretion, pay the teacher a full or partial salary without any expectation of the teacher performing any services (i.e. sabbatical). Regardless, the salary paid or which would have been paid while on a leave will not be used in determining the member's final average salary for purposes of computing retirement benefits.

For any leave that occurs after July 1, 1986, a teacher may make contributions while on such leave for up to a total of ten school months (1 year).

If a teacher is granted additional leaves, he/she may purchase this service as additional credited service subject to the limitations outlined in the paragraph below. In accordance with Public Act No. 03-232, effective October 1, 2004, documented additional credited service in the Teachers' Retirement System may be purchased at any time prior to retirement.

Is there a limit on the amount of credit that a member may receive for a leave of absence?

A formal leave of absence not purchased through the payment of monthly mandatory contributions or leaves of absence in excess of ten school months may be purchased service subject to the following limitations:

1. Not more than ten months (1 year) for each five years of active full-time service as a Connecticut teacher.
2. Not more than thirty consecutive school months (3 years).
3. The member must return to service for at least one school year following the leave of absence.

What should the Local School District do if a member is granted a formal Leave of Absence?

The Local School District should advise the member of his/her right to make contributions directly to CTRB while on such leave. The member should be provided with a **Current Leave of Absence Form (TRB Form 53X)** at the time the leave is granted. This form must be completed and submitted to CTRB at least 2 months prior to the leave effective date in order for the member to meet payment deadlines. Upon receipt of this form, CTRB will notify the member of the amount due and payment options. The amount due will be the 7.25% mandatory contributions based on the annual salary rate that he/she would have received if actively employed at full-time (100% FTE). It is the member's responsibility to make payment for his/her approved leave of absence directly to CTRB.

Why shouldn't the Local School District deduct and/or transmit approved leave of absence payments through the transmittal process?

There are two primary reasons. The member may only contribute for up to ten full school months while on a leave of absence and the salary base may not be used for purposes of determining a member's highest three-year average salary for purposes of retirement. By including a teacher on a leave of absence as part of the monthly transmittal report, CTRB would not be able to identify those members who are on a leave of absence. This could result in a member receiving more than ten months of leave credit or having the salary incorrectly used in determining the member's retirement benefit.

Is a person who is using his/her accrued sick leave or sick leave from a sick leave bank considered to be on a leave of absence?

No. A teacher who is using accrued sick leave or sick leave from a sick leave bank is treated as if the teacher were in active teaching service.

Can a teacher who works part-time (50% or greater) be considered as being on leave for the balance of the work schedule?

No. A member who is employed on a less than full-time basis but for at least a half-time basis is an active member. Such member cannot be considered as being on a leave of absence for the portion of time for which he/she is not working. For example, a 60% FTE teacher cannot be considered to be on a leave of absence for the remainder 40% FTE.

A teacher was placed on administrative leave pending the results of an investigation or an evaluation (i.e. DCF investigation or medical evaluation for fitness for duty). How should this be reported?

In these limited circumstances, the member shall be considered as being in service and reported to CTRB in the normal reporting process. However, once the investigation or evaluation has been completed and the member has requested and been granted a leave, the member should be provided with a Current Leave of Absence Form (TRB Form 53X) at the time the leave is granted.

A teacher was suspended without pay. May this absence be considered as a leave of absence?

No. A suspension is a disciplinary action and is not considered as a formal leave of absence granted by the Board of Education.

As part of an employment agreement reached between the member and school board, the member is granted a leave of absence (without or without pay). How should this be reported?

The same terms and conditions apply as they would to any other type of formal leave of absence granted to a member. The member should be advised of his/her right to make contributions directly to CTRB. Members should be provided with a Current Leave of Absence Form (TRB Form 53X) at the time the leave is granted.

Can a teacher take a terminal leave of absence and receive retirement credit?

Yes. Provided the member has not already reached the ten month limitation for making contributions for a leave of absence that occurred on or after July 1, 1986, the member may contribute for a leave in his or her final year of teaching without the need to return to service. While credit will be granted for the leave, the salary on which the contributions were based will not be used in determining the member's final average salary for purposes of computing retirement benefits.

Under what circumstances or conditions would it make sense to take a terminal leave of absence?

It is generally not in a member's best financial interest to take a terminal leave of absence, especially if he/she qualifies to receive an immediate benefit. In most situations, it will take several years to recoup the benefit payments that would have been paid to the member along with the contributions that were made by the member while on leave.

There are limited situations in which it might make sense to take a terminal leave of absence. We recommend that the member obtain the CTRB publication - **Deferring the Payment of Benefits/ Terminal Leaves Bulletin** and contact this office with any questions before applying for a terminal leave of absence.